

Sample Coding for Post Secondary Enrollment Programs:

EFM 45 Report: Page 7E, column 1

Definition: Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school administrative unit is responsible for providing this program, all costs of the program should be coded here.

Secondary 9-12

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>	<u>Description</u>
100	7000	2700	1180	30-38	Transportation provided in-house - salary
100	7000	2700	6260	30-38	Transportation provided in-house - fuel
100	7000	2700	5140	30-38	Purchased Transportation from Private Source
100	7000	2700	5190	30-38	Purchased Transportation from Other Source
100	7000	1000	3000	30-38	Purchased Professional Educational Services
100	7000	1000	5690	30-38	Tuition
100	7000	1000	6100	30-38	Instructional Supplies
100	7000	1000	6400	30-38	Textbooks
100	7000	1000	6500	30-38	Technology Supplies